



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[REG–125693–19]

RIN 1545–BP72

### Resolution of Federal Tax Controversies by the Independent Office of Appeals; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to a notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains a correction to a notice of proposed rulemaking and notice of public hearing (REG–125693-19) that were published in the **Federal Register** on Tuesday, September 13, 2022. The proposed regulations are related to the IRS Independent Office of Appeals’ resolution of Federal tax controversies without litigation and related to requests for referral to that office following the issuance of a notice of deficiency to a taxpayer by the IRS.

**DATES:** Written or electronic comments are still being accepted and must be received by November 14, 2022. Requests to speak and outlines of topics to be discussed at the public hearing scheduled for November 29, 2022, at 10 a.m. EST must be received by November 14, 2022.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at [www.regulations.gov](https://www.regulations.gov) (indicate IRS and REG–125693-19) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment to its public docket. Send paper submissions to:

CC:PA:LPD:PR (REG–125693-19), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning this correction, Keith L. Brau at (202) 317-5437; concerning submissions of comments and outlines of topics for the public hearing, Regina Johnson, (202) 317–6901 (not toll-free numbers) or *publichearings@irs.gov*.

**SUPPLEMENTARY INFORMATION:**

**Background**

The notice of proposed rulemaking and notice of public hearing that are the subject of this document are under section 7803(e) of the Internal Revenue Code.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking and notice of hearing (REG–125693-19), which were the subject of FR Doc. 2022–19662, published September 13, 2022, at 87 FR 55934, are corrected as follows:

On page 55951, in § 301.7803-2, the third column, the third and fourth lines of paragraph (h) are corrected to read “by Appeals made on or after [Date 30 days after a Treasury Decision finalizing these rules is published in the **Federal Register**].

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